

Monthly Calendar Reminder for County Assessors Nebraska Department of Revenue, Property Assessment Division

Dates/Duties June 2023:

June 1 The county assessor publishes a notice in the newspaper that the assessment roll is complete, notices of valuation changes have been mailed, and the final date for filing valuation protests with the county board of equalization. Neb. Rev. Stat. [§ 77-1315.](#)

June 1 The county assessor sends notice of valuation change to the owner of record as of May 20 of any property with an increase or decrease in assessed value. [§ 77-1315.](#) For counties with a population of at least 150,000, in addition to the preliminary notice sent on or before January 15, county assessor sends a final notice of valuation change to the owner of record as of May 20 of any property with an increase or decrease in assessed value.

Requirements of the Notice of Valuation Change ([§ 77-1315](#)), are as follows:

- 1) must be sent by first-class mail to the property owner of record as of May 20, addressed to such owner's last-known address **on or before June 1**;
- 2) identify the item of real property and state the old and new value;
- 3) the date of convening of the county board of equalization; and
- 4) the dates for filing a protest (**on or before June 30**) [§77-1502.](#)

June 1 to July 25 County board of equalization holds hearings to review property valuation protests. For counties with population greater than 100,000, the county board of equalization may adopt a resolution to extend the deadline to **August 10** for reviewing and deciding written valuation protests. [§ 77-1502.](#)

June 1 to July 25 County board of equalization meets and decides action for current year real property assessments that are overvalued or undervalued and for omitted property that was properly reported to the assessor for the current year (*on or before August 10 for extended counties*). [§ 77-1504.](#)

June 1 Freeholder(s) of land may file a petition with the local board to have land located in an existing school district attached to a different school district which is contiguous to such land. [§ 79-458\(1\).](#)

June 5 If the Tax Equalization and Review Commission ordered an adjustment to a class or subclass of property, the county assessor must recertify the County Abstract of Assessment for Real Property to the Property Tax Administrator. [§ 77-5029.](#) Email to pat.reports@nebraska.gov

June 6 The county assessor posts in his or her office and mails to the media, the assessment ratios and other statistical measures, including but not limited to the assessment-to-

sales ratio, the coefficient of dispersion, and price-related differential, as determined by the Tax Equalization and Review Commission. [§ 77-1315.](#)

June 15 The county assessor prepares a Plan of Assessment Report for the next three assessment years. [§ 77-1311.02.](#)

June 15 County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in May, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)

On or before July 15, create a PDF of all Forms 521 and upload to the Nebraska Department of Revenue, Property Assessment Division's (Division) state sales file at padsalesfile.nebraska.gov.

June 30 Last day for individuals to file the Homestead Exemption Application, [Form 458](#), with the county assessor. [§ 77-3512.](#)

June 30 Last day for claimants to file a Physician's Certification for Late Homestead Exemption Filing, [Form 458L](#). The Form 458L is used when a health condition an applicant's ability to timely file the [Form 458](#) from February 2 to on or before June 30.
[§§ 77-3512, 77-3514.01.](#)

June 30 Last day to file late homestead application by a owner whose spouse became deceased during calendar year 2022. The late application must be accompanied by a copy of the deceased spouse's death certificate.
[§§ 77-3512, 77-3514.01.](#)

June 30 If the application for a homestead exemption was rejected based on value, the complaint requesting a hearing before the county board of equalization must be filed by June 30. The county board of equalization may, by majority vote, extend such deadline to July 20. If the application for homestead was rejected on any other basis, the complaint must be filed within 30 days from receipt of the notice from the county assessor showing such rejection. [§ 77-3519.](#)

June 30 Last day for late permissive exemption applications to be filed with the county assessor and written request to the county board of equalization for waiver of the late filing, [Form 451](#), or [Form 451A](#). [§ 77-202.01.](#)

June 30 Last day for real property valuation protests to be filed with the county clerk.
[§ 77-1502.](#)

June 30 Last day to file personal property valuation protests with the county clerk for personal property returns filed from January 1 through May 1. [§ 77-1502.](#)

June 30 Last day to add personal property value with a 10% penalty. [§ 77-1233.04\(3\).](#)

- June 30** Last day for individuals to file Special Valuation Application for Agricultural or Horticultural Use, [Form 456, § 77-1345](#).
- June 30** Last day for a calamity to occur, which would allow a property owner to file a Destroyed Real Property, [Form 425](#) for consideration by the county board of equalization for a reassessment value to the property's assessed value for current year [§ 77-1307](#).
- June 30** Last day for annexations by a political subdivision, other than a city of the metropolitan class, to be considered in the taxable valuation of the subdivisions for the current year. Annexations received on or after July 1 shall be considered in the following year's taxable valuations. [§ 13-509](#).

For additional information regarding duties/deadlines, see [PAD Main Calendar](#).

Educational Opportunities:

June – None

For 2023 PAD education opportunities and information, see the Education Calendar here: [Education Calendar and Course Descriptions](#).

Additional Education Providers:

- [Nebraska Real Property Appraiser Board](#);
- [IAAO Education \(International Association of Assessing Officers\)](#);
- [Calypso Professional Appraisal](#);
- [Vanguard Appraisals, Inc.](#);
- [American Society of Farm Managers and Rural Appraisers](#);
- [McKissock Learning](#); and
- [Team Consulting LLC](#).